



Virginia Board of Accountancy (VBOA)

9960 Mayland Drive, Suite 402
Henrico, Virginia 23233
(804) 367-8505
boa@boa.virginia.gov

Complaint Form

If you believe a licensed Virginia CPA, expired licensee or non-licensee using the CPA title or performing services in Virginia restricted to CPAs has violated Code of Virginia statutes and/or Board regulations, and if efforts to resolve the issue have been unsuccessful, you may file a complaint with the VBOA.

How is an official complaint filed with the VBOA?

1. Identify the type of complaint (section A) and provide contact information of complainant (individual making the complaint, section B) and respondent (the individual or firm against which the complaint is made, section C).
2. Provide general information regarding the complaint (section D), including steps taken to resolve the matter with the individual or firm.
3. List allegations against the individual or firm (section E). Include accurate names and dates of alleged action(s).
4. Attach supporting documentation to validate the allegations (section F).
5. Sign and date the Certification of Complaint (section G).

For detailed information on filing an official complaint against an individual or firm see the VBOA website at www.boa.virginia.gov / Consumer Protection / Complaints.

What happens when an official complaint is filed with the VBOA?

1. The Enforcement Manager of the VBOA determines if probable cause exists to open an investigation. If a violation may have occurred, a copy of the complaint form and supporting documentation is sent to the respondent.
2. The Board's Enforcement Committee reviews the case file to determine if a violation of Code of Virginia statutes and/or Board regulations has occurred.
3. Lack of evidence proving a statutory and/or regulatory violation closes the investigation.
4. When a violation has occurred, the Board may take disciplinary action(s) against an individual or firm.
5. The VBOA has no authority over fee disputes. Fee disputes are legal matters resolved through the courts.
6. All closed investigations are available to the public in accordance with the Virginia Freedom of Information Act (excluding Confidential Consent Agreements).

The VBOA notifies the complainant when the case has been closed and of any disciplinary action(s) taken and/or penalties imposed (excluding Confidential Consent Agreements).

Complaint Form

Virginia Board of Accountancy (VBOA)

A - TYPE OF COMPLAINT

- ☐ Audit and Attestation Services
☐ Practicing without a License

- ☐ Tax Services
☐ Due Professional Care

- ☐ Other _____

B - COMPLAINANT INFORMATION (Individual Making the Complaint)

Full Name: _____

Street Address: _____

Phone: _____

City / State: _____

Email Address: _____

Zip Code: _____

*For Anonymous Complaints: Do NOT complete this section.***C - RESPONDENT INFORMATION (Individual / Firm Against Which Complaint is Made)**

Name: _____

Street Address: _____

Firm Name: _____

City / State / Zip: _____

Email Address: _____

Phone: _____

D - GENERAL INFORMATION FOR THE COMPLAINT☐ Yes ☐ No

Have you contacted the above individual or firm in an effort to resolve the complaint?
 If yes, list steps taken to resolve the complaint. Use additional sheets of paper if necessary.

☐ Yes ☐ No

Have you filed a complaint or intend to file a complaint with another agency?
 If yes, name the agency(s).

☐ Yes ☐ No

Are there other individuals that can provide supportive testimony to your complaint?
 If yes, provide contact information. Use additional sheets of paper if necessary.

Name: _____

Phone: _____

Street Address: _____

☐ Yes ☐ No ☐ Don't Know

Is a court case currently in progress regarding the complaint?
 If yes, provide contact information for the attorney handling the case.

Name: _____

Phone: _____

Street Address: _____

